

September 2, 2020

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VIA EDGAR AND HAND DELIVERY

United States Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Cara Wirth

**Re: Shift4 Payments, Inc.
Draft Registration Statement on Form S-1
Confidentially submitted on August 28, 2020
CIK No. 0001794669**

Ladies and Gentleman:

The Company previously submitted a Draft Registration Statement on Form S-1 on a confidential basis pursuant to Title 1, Section 106 under the Jumpstart Our Business Startups Act with the Securities and Exchange Commission (the "**Commission**") on August 28, 2020 (the "**Draft Submission**"). On behalf of the Company, the Company confirms that it will file the registration statement no later than 48 hours prior to the requested effective date and time, in compliance with Rules 460 and 461.

Please do not hesitate to contact me by telephone at (212)906-1281 with any questions or comments regarding this correspondence.

Very truly yours,
/s/ Marc D. Jaffe
Marc D. Jaffe

of LATHAM & WATKINS LLP

cc: (via email)

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